



COMMONWEALTH of VIRGINIA
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MEMORANDUM

To: Joe Mayer, Lead Policy Analyst
Virginia Department of Taxation

From: Flora T. Hezel
Senior Assistant Attorney General

Date: June 2, 2026

Subject: Letter of Assurance for Fast Track Action to Amend 23 VAC 10-20-165

I have reviewed the Department of Taxation's Fast Track Regulation for 23 VAC 10-20-165 relating to Administrative Appeals pursuant to Code of Virginia § 2.2-4012.1 and Executive Order 19 (2022). In my view, as counsel to the Department of Taxation, the Department has authority to amend these regulations pursuant to Code of Virginia § 58.1-203. Further, the proposed amendments to 23 VAC 10-20-165 do not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they appear to conflict with any federal or state law currently in effect.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed regulation